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Counsel for **Lewisville ISD**

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
FORT WORTH DIVISION

IN RE:	§	CASE NO. <b>20-43914-MXM -13</b>
	§	
<b>CARROLL JAMES LEBOUF, III and</b>	§	CHAPTER 13
<b>CHALLIS LEE LEBOUF,</b>	§	
	§	
DEBTORS.	§	<b>Final Hearing: May 20, 2021 @ 8:30 a.m.</b>

**LEWISVILLE ISD'S OBJECTION TO CONFIRMATION**

COMES now **Lewisville ISD** ("Taxing Entity"), a secured creditor in the above-referenced case, and file this, its Objection to Confirmation of the Debtors' Proposed Chapter 13 Plan of Reorganization ("Objection"), and in support hereof would respectfully show this Court as follows:

1. The Debtors herein filed the Voluntary Petition initiating this case under Chapter 13 of the Bankruptcy Code after October 17, 2005, the date of the enactment of the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005 ("the Act").

2. **Lewisville ISD** is the holder of a secured claim in the amount of **\$12,038.46** for unpaid **2019 and 2020** ad valorem taxes on the Debtors' real property at 2171 Shoreline Drive, 2129 Shoreline Drive, and Lot 21R, Block B, Twin Cove Estates on Shoreline Drive, City of Flower Mound, Denton County, Texas. The claim is secured by first priority liens on the property pursuant to sections 32.01 and 32.05 of the Texas Property Tax Code. Interest continues to accrue under Sec. 33.01 of the Texas Property Tax Code as allowed under 11 U.S.C. § 506(b). The Denton Objection to Confirmation, Page 1

County Appraisal District has certified the 2020 aggregate market value of the Debtors' real property to be \$360,442.00.

3. Taxing Entity objects to the proposed treatment of its secured claim in the Plan because the Debtors have failed to provide for payment of the claim as a secured claim through the Office of the Standing Chapter 13 Trustee in Section E.(1) of the plan to the extent the taxes are delinquent. Further, as an over-secured claim, Taxing Entity's claim is required to be paid with interest at the state statutory rate as required under *11 U.S.C. § 1325(a)(5)(B)(ii) and 11 U.S.C. § 511* of the Act, with interest accruing from the petition date as required by *11 U.S.C. § 506(b)* of the Act. Delinquent ad valorem tax claims are governed by the provisions of the Texas Property Tax Code. *Texas Property Tax Code § 33.01, et seq.*, provides for penalties and interest on delinquent taxes. A delinquent tax accrues interest at a rate of 1% for each month or portion of a month the tax remains unpaid. *Texas Property Tax Code Sec.33.01(c)*.

4. As of the date of the filing of this Objection, the taxes on the subject property remain unpaid. Accordingly, the Debtors' proposed Chapter 13 Plan does not adequately provide the Taxing Entity for its claim and does not comply with the provisions of 11 U.S.C. § 1325 and 11 U.S.C. §511.

WHEREFORE, PREMISES CONSIDERED, Taxing Entity respectfully requests that this Court deny confirmation of the plan as proposed and grant such other and further relief to which it may be entitled both at law and in equity.

DATED April 23, 2021.

Respectfully submitted,

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By: /s/Sherrel K. Knighton  
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**COUNSEL FOR LEWISVILLE ISD**

CERTIFICATE OF CONFERENCE

I hereby certify that on April 14, 2021, I sent correspondence to the Debtors' counsel via electronic mail to resolve this matter. A resolution has not been reached. Therefore, a hearing on this matter is necessary.

/s/Sherrel K. Knighton  
Sherrel K. Knighton

CERTIFICATE OF SERVICE

I hereby certify that I caused a true and correct copy of the foregoing Objection to Confirmation to be served electronically or by First Class U.S. Mail on April 23, 2021, upon the parties listed on the attached Service List.

/s/Sherrel K. Knighton  
Sherrel K. Knighton

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